REVISED ESTIMATED REVENUE EFFECTS OF EXTENDING 1991 AND 1992 EXPIRING TAX PROVISIONS PERMANENTLY*

Fiscal Years 1992-1996

[Millions of Dollars]

Provision	1992	1993	1994	1995	1996	1992-96
A. 1991 Expiring Tax Provisions						
1. Employer-provided educational assistance (sec. 127)	-331	-345	-358	-372	-385	-1,791
2. Group legal services (secs. 120, 501(c)(20))	-79	-113	-119	-125	-131	-567
3. Health insurance deduction for self employed (sec. 162(l))	-205	-341	-380	-417	-455	-1,798
4. Mortgage revenue bonds and mortgage credit certificates (secs. 143, 25)	-10	-50	-140	-240	-330	-770
5. Qualified small-issue manufacturing bonds (sec. 144(a))	-10	-50	-120	-190	-260	-630
6. Foreign allocation of R&D (secs. 861(b), 862(b), 863(b), 864(f))	-387	-772	-837	-904	-975	-3,875
7. Research and experimentation tax credit (sec. 41)	-508	-1,021	-1,309	-1,553	-1,837	-6,228
8. Low-income housing tax credit (sec. 42)	-84	-330	-648	-984	-1,272	-3,318
9. Targeted jobs tax credit (sec. 51)	-77	-216	-324	-391	-450	-1,458
10. Business energy tax credits for solar and geothermal property (sec. 48(a))	-26	-43	-44	-46	-48	-207
11. Orphan drug tax credit (sec. 28)	-3	-7	-8	-8	-9	-35
12. Minimum tax exception for gifts of appreciated tangible property (sec. 57)	-4	-18	-21	-22	-22	-87
B. 1992 Expiring Tax Provisions						
1. Access to tax information by the Dept. of Veterans Affairs (sec. 6103)	(1)	(1)	(1)	(1)	(1)	(1)
2. Placed-in-service date for nonconventional fuels production tax credit (sec. 29)	--	-109	-341	-598	-860	-1,908
3. Excise tax on certain vaccines for the Vaccine Injury Compensation Trust Fund (sec. 4131)	--	(2)	(2)	(2)	(2)	(2)
GRAND TOTALS	**-1,724**	**-3,415**	**-4,649**	**-5,850**	**-7,034**	**-22,672**

* As revised from JCS-2-91 (preliminary estimates).

(1) This provision does not affect Federal tax receipts, but does result in a decrease in budget outlays. Because the budget effect associated with this provision was not credited to the tax-writing Committees in the Omnibus Budget Reconciliation Act of 1990, it is not shown on this table.

(2) Extension of the vaccine excise taxes is assumed in the Congressional Budget Office baseline; therefore, a permanent extension of the Vaccine Injury Compensation Trust Fund has no scored revenue effect.